

REMARKS

The alleged inconsistency is now corrected. Should the office have any questions, please contact the undersigned at 248-641-1600.

Respectfully submitted,

Dated: April 14, 2008

By: /Bryant E. Wade/

Harness, Dickey & Pierce, P.L.C.
P.O. Box 828
Bloomfield Hills, MI 48303

G. Gregory Schivley
Reg. No. 27,382
Bryant E. Wade
Reg. No. 40,344

GGS/BEW/pvd